

MAINE STATE LEGISLATURE

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**STATE OF MAINE
119TH LEGISLATURE**

SECOND REGULAR SESSION

**BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION**

JULY 2000

Staff:

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TO: Members, Joint Standing Committee on Taxation
 FROM: Julie Jones, Legislative Analyst
 DATE: July, 2000
 RE: **BILL SUMMARIES, 119th LEGISLATURE, 2nd REGULAR SESSION**

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the Joint Standing Committee on Taxation during the 2nd Regular Session of the 119th Legislature. The summary describes each bill or order and relevant amendments as well as the final action. Also included is a statistical summary of bill activity by the committee. Please note the effective date for all non-emergency legislation enacted in the 2nd Regular Session (unless a later date is specified in a particular law) is August 11, 2000. Joint Orders are effective when passed.

The document is organized for convenient reference to information on bills handled by the committee this session. It is organized by bill (LD) number and two indices are located at the back of the document that group bills by subject and by LD number. Final action on each bill is noted to the right of the bill title. The abbreviations used for various categories of final action are as follows:

CON RES XXX..... Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE Committee of Conference unable to agree; bill died
DIED BETWEEN BODIES..... House & Senate disagree; bill died
DIED IN CONCURRENCE..... One body accepts ONTP report; the other indefinitely postpones the bill
DIED ON ADJOURNMENT..... Action incomplete when session ended; bill died
EMERGENCY..... Enacted law takes effect sooner than 90 days
FAILED EMERGENCY ENACTMENT/FINAL PASSAGE..... Emergency bill failed to get 2/3 vote
FAILED ENACTMENT/FINAL PASSAGE..... Bill failed to get majority vote
FAILED MANDATE ENACTMENT..... Bill imposing local mandate failed to get 2/3 vote
NOT PROPERLY BEFORE THE BODY..... Ruled out of order by the presiding officers; bill died
INDEF PP..... Bill Indefinitely Postponed
ONTP..... Ought Not To Pass report accepted
OTP ND..... Committee report Ought To Pass In New Draft
OTP ND/NT..... Committee report Ought To Pass In New Draft/New Title
P&S XXX..... Chapter # of enacted Private & Special Law
PUBLIC XXX..... Chapter # of enacted Public Law
RESOLVE XXX..... Chapter # of finally passed Resolve
UNSIGNED..... Bill held by Governor
VETO SUSTAINED..... Legislature failed to override Governor's Veto
READ AND PASSED..... Joint Order passed by the House and Senate
PASSED AS AMENDED..... Joint Order passed as amendment by the House and Senate

A complete summary of bills for all committees will be available in the very near future. Copies will be on file in the Law and Legislative Reference Library and Senate and House offices. You will also soon be able to access these bill summaries from our website.

I hope you find this information useful. If you have any questions or suggestions, please do not hesitate to contact this office.

Best wishes for an enjoyable summer.

LD 2541**An Act to Provide Revenue Sharing to Relieve the Municipal Service Component of the Property Tax****ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MILLS	ONTP	

LD 2541 proposed to increase the funds provided for revenue sharing from 5.1% to 6% of sales and income tax collections beginning January 1, 2001. The bill also proposed to require that 1/2 of the funds available for revenue sharing be distributed to municipalities based on a formula that is based on the proportion of a municipality's budget excluding local education costs.

See also LD 2669 and PL 1999, c. 731, Part U.

LD 2542**An Act to Provide Equity in the Taxation of Public Pensions****INDEF PP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>

LD 2542 was reported by the Joint Standing Committee on Taxation pursuant to Joint Order (S.P. 860). The bill proposed to provide an income tax deduction for up to \$10,000 of combined state, federal and military retirement pension benefits. See also LDs 2459 and 2641.

LD 2545**An Act to Reduce the State Tax Valuation for the Town of Standish****P & S 90
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
O'GARA	OTP-AM	S-538

LD 2545 proposed to reduce the 2000 state valuation of the Town of Standish by setting the value of the property of the Portland Water District at \$2,019,244 to reflect a decision by the Maine Supreme Judicial Court in *Portland Water District v. Standish*, 740 A.2d 564 (Me. 1999) that certain property of the Portland Water District was exempt from taxation.

Committee Amendment "A" (S-538) proposed technical changes to the bill.

Enacted Law Summary:

Private and Special Law 1999, chapter 90 reduces the 2000 state valuation of the Town of Standish by setting the value of the property of the Portland Water District at \$2,019,244 to reflect a decision by the Maine Supreme Judicial Court that certain property of the Portland Water District was exempt from taxation.

Private and Special Law 1999, chapter 90 was enacted as an emergency measure effective May 5, 2000.